



PETROVIETNAM GAS CITY INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

4th Floor, No. 167 Trung Kinh, Yên Hòa, Hanoi

## CONSOLIDATED FINANCIAL STATEMENTS

1rd Quarter 2026

**Include:**

- *Balance Sheet*
- *Income Statement*
- *Cash Flow Statement*
- *Notes to the Financial Statements*

*Ha Noi*



**PETROVIETNAM GAS DEVELOPMENT INVESTMENT JOINT STOCK COMPANY**

Address: 4th Floor, No. 167 Trung Kinh, Yên Hòa, Hanoi

Tel: 04.37346848 Fax: 04.37346838

Model No. B03-DN/HN

(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Minister of Finance)

**CONSOLIDATED FINANCIAL STATEMENT**

First Quarter FY2026


Items	Index code	Explanation	Final issue	Early Year Issue
<b>ASSETS</b>				
<b>A- SHORT-TERM ASSETS</b>	<b>100</b>		<b>135,775,367.923</b>	<b>120,273,363.176</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>1</b>	<b>18,843,838.455</b>	<b>16,799,740.723</b>
1. Money	111		16,843,838.455	14,799,740.723
2. Cash equivalents	112		2,000,000.000	2,000,000.000
<b>II. Short-term financial investment</b>	<b>120</b>		<b>14,563,706.274</b>	<b>14,563,706.274</b>
1. Trading securities	121		-	-
2. Provision for depreciation of trading securities (*)	122		-	-
3. Investments held to short-term maturity	123	2	14,563,706.274	14,563,706.274
4. Provision for investment held to short-term maturity (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses of other short-term investments (*)	126		-	-
<b>III. Short-term receivables</b>	<b>130</b>		<b>57,348,009.361</b>	<b>49,779,259.285</b>
1. Short-term receivables of customers	131	3	67,123,686.809	60,924,686.987
2. Short-term seller upfront	132	3	7,529,033.193	6,906,667.063
3. Short-term internal receivables	133		-	-
4. Receivables according to the construction contract schedule	134		-	-
5. Other short-term receivables	135	4	16,564,717.843	15,776,361.050
6. Provision for short-term bad debts (*)	136		(33,869,428.484)	(33,828,455.815)
7. Pending shortage of assets	137	5	-	-
<b>IV. Inventory</b>	<b>140</b>	<b>7</b>	<b>10,724,587.805</b>	<b>10,682,810.071</b>
1. Inventory	141		16,375,935.399	17,541,304.844
2. Provision for inventory discounts (*)	142		(5,651,347.594)	(6,858,494.773)
<b>V. Short-Term Biological Assets</b>	<b>150</b>		<b>-</b>	<b>-</b>
1. Pets take short-term one-time products	151		-	-
2. Seasonal crops or short-term one-off products	152		-	-
3. Provision for short-term biological asset losses (*)	153		-	-
<b>VI. Other short-term assets</b>	<b>160</b>		<b>34,295,226.028</b>	<b>28,447,846.823</b>
1. Short-term allocation waiting costs	161	13	606,440.687	653,033.531
2. Deductible VAT	162		33,688,785.341	27,794,813.292
3. Taxes and other amounts receivable by the State	163		-	-
4. Repurchase and sale of government bonds	164		-	-
5. Other short-term assets	165		-	-
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>83,513,811.884</b>	<b>84,225,021.198</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>143,150,000</b>	<b>143,150,000</b>
1. Long-term receivables of customers	211		-	-
2. Pay long-term sellers upfront	212		-	-
3. Business capital in affiliated units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215	4	143,150,000	143,150,000
6. Provision for long-term bad debts (*)	216		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>11,532,082.783</b>	<b>11,178,211.590</b>
1. Tangible fixed assets	221		10,710,623.986	10,341,875.976
- Historical cost	222		34,686,239.604	33,838,990.570
- mulative wear value (*)	223		(23,975,615.618)	(23,497,114.594)

2.Fixed assets lease finance	224		-	-
- Historical cost	225		-	-
- Cumulative wear value (*)	226		-	-
3. Intangible fixed assets	227		821.458.797	836.335.614
- Historical cost	228		1.584.220.913	1.584.220.913
- Cumulative wear value (*)	229		(762.762.116)	(747.885.299)
<b>III. Long-term biological assets</b>	<b>230</b>		-	-
1. Pet Animals for Periodic Products	231		-	-
a) Livestock for periodic products that have not reached the adult stage	232		-	-
b) Livestock for periodic products up to the adult stage	233		-	-
- Historical cost	234		-	-
- Cumulative wear value (*)	235		-	-
2. Pets take long-term one-time products	236		-	-
3. Seasonal crops or long-term one-time products	237		-	-
4. Provision for long-term biological asset losses (*)	238		-	-
<b>IV. Investment real estate</b>	<b>240</b>		-	-
- Historical cost	241		-	-
- Cumulative wear value (*)	242		-	-
<b>V. Long-term unfinished assets</b>	<b>250</b>	<b>8</b>	-	<b>711.478.704</b>
1. Long-term unfinished production and business expenses	251		-	711.478.704
2. Unfinished capital construction costs	252		-	-
3. Investment in capital contribution to other units	253		-	-
4. Provisions for long-term financial investment	254		-	-
5. Investments held to maturity	255		-	-
<b>VI. Long-term financial investment</b>	<b>260</b>		<b>20.841.593.596</b>	<b>20.729.363.985</b>
1. Invest in subsidiaries	261		-	-
2. Investment in joint venture or associate companies	262		16.076.946.188	15.964.716.577
3. Investment in capital contribution to other units	263		-	-
4. Provision for long-term investment losses in other units (*)	264		-	-
5. Investments held to long-term maturity	265		4.764.647.408	4.764.647.408
6. Provision for investment held to long-term maturity (*)	266		-	-
<b>VII. Other long-term assets</b>	<b>270</b>		<b>50.996.985.505</b>	<b>51.462.816.919</b>
1. Long-term allocation waiting costs	271	<b>13</b>	50.966.367.959	51.432.199.373
2. Deferred income tax assets	272	<b>24</b>	30.617.546	30.617.546
3. Long-term equipment, supplies, spare parts	273		-	-
4. Other long-term assets	274		-	-
5. Goodwill	279		-	-
<b>TOTAL ASSETS</b>	<b>280</b>		<b>219.289.179.807</b>	<b>204.498.384.374</b>
<b>FUNDING</b>			-	-
<b>C. LIABILITIES</b>	<b>300</b>		<b>73.973.907.159</b>	<b>62.856.696.878</b>
<b>I. Short-term debt</b>	<b>310</b>		<b>73.620.994.309</b>	<b>62.489.967.771</b>
1. Payable to short-term sellers	311	<b>16</b>	52.044.518.473	54.606.724.276
2. Buyer pays in advance for a short term	312	<b>16</b>	7.217.949.397	4.245.526.048
3. Dividends and profits must be paid	313		-	-
4. Taxes and short-term payables to the State	314		84.874.052	73.010.674
5. Payables to employees	315		897.488.024	1.333.486.054
6. Short-term expenses	316	<b>18</b>	229.501.453	194.850.660
7. Short-term internal payables	317		-	-
8. Payable according to the schedule of short-term construction contracts	318		-	-
9. Revenue pending short-term allocation	319	<b>20</b>	114.182.614	104.087.163
10. Other short-term payables	320	<b>19</b>	6.240.672.414	1.819.891.704
11. Short-term financial loans and leases	321	<b>15</b>	6.679.416.690	-
12. Provision for short-term payables	322	<b>23</b>	112.391.192	112.391.192



13. Reward and welfare funds	323		-	-
14. Price Stabilization Fund	324		-	-
15. Repurchase and sale of government bonds	325		-	-
<b>II. Long-term debt</b>	<b>330</b>		<b>352.912.850</b>	<b>366.729.107</b>
1. Payable to long-term sellers	331	16	-	-
2. Buyers pay in advance for the long term	332	16	-	-
3. Taxes and long-term payables to the State	333		-	-
4. Long-term expenses	334	18	-	-
5. Internal payables for business capital	335		-	-
6. Long-term internal payables	336		-	-
7. Revenue pending long-term attribution	337		-	-
8. Other long-term payables	338	19	352.912.850	366.729.107
9. Long-term financial loans and leases	339		-	-
10. Convertible Bonds	340		-	-
11. Preferred Stocks	341		-	-
12. Deferred income tax payable	342		-	-
13. Long-term payable provisions	343		-	-
14. The Scientific and Technological Development Fund	344		-	-
<b>D.EQUITY</b>	<b>400</b>		<b>145.315.272.648</b>	<b>141.641.687.496</b>
1. Owner's contributed capital	411		188.700.000.000	188.700.000.000
- Voting common shares	411a		188.700.000.000	188.700.000.000
- Preferred stock	411b		-	-
2. Capital surplus	412		15.480.000.000	15.480.000.000
3. Bond Conversion Options	413		-	-
4. Other capital of the owner	414		-	-
5. Own redemption shares (*)	415		-	-
6. Asset revaluation difference	416		-	-
7. Exchange Rate Differences	417		-	-
8. Development investment funds	418	25	2.596.615.372	2.596.615.372
9. Other funds belonging to the owner's equity	419	25	337.031.314	337.031.314
10. Undistributed after-tax profit	420		(61.798.374.038)	(65.471.959.190)
- Accumulated undistributed profit by the end of the previous period	420a		(65.471.959.190)	(48.610.057.820)
- undistributed profit for this period	420b		3.673.585.152	(16.861.901.370)
11. Non-controlling shareholder interests	429		-	-
<b>TOTAL CAPITAL</b>	<b>440</b>		<b>219.289.179.807</b>	<b>204.498.384.374</b>

**PREPARER**  
(Signature, Full Name)

  
Nguyễn Thị Hồng Nga

**CHIEF ACCOUNTANT**  
(Signature, Full Name)

  
KẾ TOÁN TRƯỞNG  
Phạm Quang Mẫn

Approval date: 29/11/2026 year 2026  
DIRECTOR  
(Signature, Full Name)  
ĐẦU TƯ PHÁT TRIỂN  
GAS ĐÔ THỊ  
P. YÊN HÒA - TP. HÀ NỘI  
GIÁM ĐỐC  
LYU ZHI MING

**PETROVIETNAM GAS DEVELOPMENT INVESTMENT JOINT STOCK COMPANY**

Address: 4th Floor, No. 167 Trung Kinh, Yên Hòa, Hanoi

Tel: 04.37346848 Fax: 04.37346838

Model No. B03-DN/HN

(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Minister of Finance)

**CONSOLIDATED INCOME STATEMENT**

First Quarter FY2026

Items	Index code	Explanation	Current quarter	Corresponding quarter of the previous year	Year-to-date (YTD) as of this quarter	Year-to-date (YTD) as of this quarter (Last year)
1. Sales and Service Revenue (1)	01	VII-1	91.686.805.236	10.381.778.149	91.686.805.236	10.381.778.149
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and service provision (10 = 01 - 02)	10		91.686.805.236	10.381.778.149	91.686.805.236	10.381.778.149
4. Cost of goods sold	11	VII-3	83.001.334.792	6.363.508.654	83.001.334.792	6.363.508.654
5. Gross profit on sales and service provision (20=10-11)	20		8.685.470.444	4.018.269.495	8.685.470.444	4.018.269.495
6. Profit/loss of sale and liquidation of investment real estate	21		-	-	-	-
7. Revenue from financial activities	22	VII-4	65.251.440	420.169.665	65.251.440	420.169.665
8. Financing costs	23	VII-5	26.937.264	437.970.000	26.937.264	437.970.000
- Borrowing costs	24		-	300.000.000	-	300.000.000
9. Cost of sales	25	VII-8b	1.727.842.435	1.915.443.495	1.727.842.435	1.915.443.495
10. Business management expenses	26	VII-8a	3.237.411.682	2.233.136.852	3.237.411.682	2.233.136.852
11. Profit or loss in a joint venture or associate company	27		112.229.611	(152.606.374)	112.229.611	(152.606.374)
12. Net profit from business activities {30=20+21+22-(23+25+26)}	30		3.870.760.114	(300.717.561)	3.870.760.114	(300.717.561)
13. Other incomes	31	VII-6	46.009.861	-	46.009.861	-
14. Other expenses	32	VII-7	243.184.823	243.178.287	243.184.823	243.178.287
15. Other Profits(40=31-32)	40		(197.174.962)	(243.178.287)	(197.174.962)	(243.178.287)
16. Total accounting profit before tax(50=30+40)	50		3.673.585.152	(543.895.848)	3.673.585.152	(543.895.848)
17. Current CIT expenses	51		-	-	-	-
18. Chi phí thuế TNDN hoãn lại	52		-	-	-	-
19. Profit after corporate income tax (60=50-51-52)	60		3.673.585.152	(543.895.848)	3.673.585.152	(543.895.848)
20. Profit after tax of the parent company	61		3.673.585.152	-	3.673.585.152	-
21. After-tax profit of non-controlling shareholders	62		-	-	-	-
22. Basic earnings per share(*)	70		-	-	-	-
23. Declining interest on stocks(*)	71		-	-	-	-

**PREPARER**

(Signature, Full Name)

*Nguyễn Thị Hồng Nga*

**CHIEF ACCOUNTANT**

(Signature, Full Name)

*Phạm Dương - Mẫn*  
KẾ TOÁN TRƯỞNG

Hà Nội, date 22 month 4 year 2026

CÔNG TY CỔ PHẦN

ĐẦU TƯ VÀ PHÁT TRIỂN

GAS ĐÔ THỊ

GIAM ĐỐC

LIÊN MINH

LIÊN MINH

LIÊN MINH



**PETROVIETNAM GAS DEVELOPMENT INVESTMENT JOINT STOCK COMPANY**

Address: 4th Floor, No. 167 Trung Kinh, Yên Hòa, Hanoi  
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Model No. B03-DN/HN  
(Attached to Circular No. 43/2026/TT-BTC dated  
April 20, 2026 of the Minister of Finance)

**CONSOLIDATED CASH FLOW STATEMENT**

First Quarter FY2026

Items	Item Code	Explanation	Current quarter	Corresponding quarter of the previous year	Year-to-date (YTD) as of this quarter	Year-to-date (YTD) as of this quarter (Last year)
<b>I. Cash flow from business activities</b>						
1. Proceeds from the sale, provision of services and other revenues	01		88.698.511.209	11.652.257.516	88.698.511.209	11.652.257.516
2. Payments to suppliers of goods and services	02		(88.779.583.494)	(12.945.825.344)	(88.779.583.494)	(12.945.825.344)
3. Payments to employees	03		(2.554.870.524)	(1.852.277.997)	(2.554.870.524)	(1.852.277.997)
4. Borrowing expenses paid	04		(26.937.264)	-	(26.937.264)	-
5. Paid corporate income tax	05		-	-	-	-
6. Other revenues from business activities	06		3.416.518.786	3.833.069.739	3.416.518.786	3.833.069.739
7. Other expenses for business activities	07		(5.391.657.013)	(555.829.701)	(5.391.657.013)	(555.829.701)
<b>Net cash flow from business activities</b>	<b>20</b>		<b>(4.638.018.300)</b>	<b>131.394.213</b>	<b>(4.638.018.300)</b>	<b>131.394.213</b>
<b>II. Cash flow from investment activities</b>						
1. Money spent on procurement and construction of fixed assets and	21		-	-	-	-
2. Proceeds from the liquidation and sale of fixed assets and other lo	22		-	-	-	-
3. Expenses for loans and purchases of debt instruments of other unit	23		-	-	-	-
4. Money from recovery of loans and resale of debt instruments of o	24		-	-	-	-
5. Expenditures on investment in capital contribution to other units	25		-	-	-	-
6. Money recovered from investment in capital contribution to other	26		-	-	-	-
7. Loan interest, dividends and profits to be distributed	27		2.699.342	37.142.751	2.699.342	37.142.751
<b>Net cash flow from investment activities</b>	<b>30</b>		<b>2.699.342</b>	<b>37.142.751</b>	<b>2.699.342</b>	<b>37.142.751</b>
<b>III. Cash flow from financial activities</b>						
1. Proceeds from the issuance of shares, receipt of capital contributi	31		-	-	-	-



## EXPLANATORY NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Quarter I of 2026

### I. Characteristics of the Company's Operations

- |  |   |   |
|--|---|---|
| 1. Type of ownership: Joint Stock Company  | - | - |
| 2. Business sector: Liquefied Gas Trading and Related Services   | - | - |
| 3. Business activities: Liquefied gas trading, consultancy, design, and installation of gas-related projects, and related services   | - | - |
| 4. Normal business cycle   | - | - |
| 5. Characteristics of the company's operations in the financial year affecting the financial statements  | - | - |
| 6. Corporate structure   | - | - |
| 7. Statement on the comparability of information in the financial statements (whether comparable or not, and if not, the reasons such as changes in ownership structure, mergers, demergers, etc.) | - | - |

### II. Accounting Period and Currency

- |   |   |   |
|---|---|---|
| 1. Fiscal year: From January 1 to December 31 | - | - |
| 2. Accounting currency: Vietnamese Dong (VND) | - | - |

### III. Applied Accounting Standards and Policies

- |  |   |   |
|--|---|---|
| 1. Applicable accounting regime: Circular 43/2026/TT-BTC dated 20/04/2026 applies the accounting regime to enterprises | - | - |
| 2. Statement on compliance with accounting standards and policies: In compliance                                       | - | - |

### IV. Applied Accounting Policies (For Going Concern Assumption)

- |  |   |   |
|--|---|---|
| 1. Principles for translating financial statements from foreign currency into Vietnamese Dong  | - | - |
| 2. Foreign exchange rates applied in accounting: In accordance with accounting stan  | - | - |
| 3. Principles for determining the effective interest rate (EIR) used for discounting cash flows: In accordance with accounting stanc | - | - |
| 4. Nguyên tắc ghi nhận các khoản tiền và các khoản tương đương tiền: theo qui định hiện hành   | - | - |
| 5. Principles for recognizing cash and cash equivalents: In compliance with current  | - | - |
| a) Trading securities;   | - | - |
| b) Held-to-maturity investments;   | - | - |
| c) Loans receivable;   | - | - |
| d) Investments in subsidiaries, joint ventures, and associates;  | - | - |
| d) Investments in equity instruments of other entities;  | - | - |
| e) Accounting methods for other financial investment transactions.   | - | - |
| 6. Principles for accounting receivables: In compliance with current regulations   | - | - |
| 7. Principles for inventory recognition:   | - | - |
| - Inventory recognition principle: Historical cost   | - | - |
| - Inventory valuation method: Weighted average method  | - | - |
| - Inventory accounting method: Perpetual system  | - | - |



- Provision for inventory devaluation: In compliance with current regulations	-	-
8. Principles for recognizing and depreciating fixed assets, finance leases, and investment properties: In compliance with current regulations	-	-
9. Principles for accounting business cooperation contracts	-	-
10. Principles for accounting deferred corporate income tax: In compliance with current regulations	-	-
11. Principles for accounting prepaid expenses: In compliance with current regulations	-	-
12. Principles for accounting liabilities: In compliance with current regulations	-	-
13. Principles for recognizing borrowings and finance lease liabilities: In compliance with current regulations	-	-
14. Principles for recognizing and capitalizing borrowing costs: In compliance with current regulations	-	-
15. Principles for recognizing accrued expenses: In compliance with current regulations	-	-
16. Principles and methods for recognizing provisions for liabilities: In compliance with current regulations	-	-
17. Principles for recognizing unearned revenue: In compliance with current regulations	-	-
18. Principles for recognizing convertible bonds: In compliance with current regulations	-	-
19. Principles for recognizing owners' equity: In compliance with current regulations	-	-
- Recognition of capital contributions, share premium, convertible bond options, and other owners' equity		
- Recognition of asset revaluation differences	-	-
- Recognition of foreign exchange differences	-	-
- Recognition of retained earnings	-	-
20. Principles and methods for revenue recognition: In compliance with current regulations	-	-
- Revenue from sales of goods;	-	-
- Revenue from service provision;	-	-
- Financial income;	-	-
- Revenue from construction contracts;	-	-
- Other income	-	-
21. Principles for accounting revenue deductions: In compliance with current regulations	-	-
22. Principles for accounting cost of goods sold: In compliance with current regulations	-	-
23. Principles for accounting financial expenses: In compliance with current regulations	-	-
24. Principles for accounting selling expenses and general administrative expenses: In compliance with current regulations	-	-
25. Principles and methods for recognizing current and deferred corporate income tax expenses: In compliance with current regulations	-	-
26. Other accounting principles and methods: In compliance with current regulations	-	-

#### V. V. Applied Accounting Policies (For Non-Going Concern Assumption)

#### VI. Additional Information on Balance Sheet Items

	31/03/2026	01/01/2026
	VND	VND
1. Cash	-	-
- Cash on hand	636.753	139.910.127
- Demand deposits at banks	16.843.201.702	14.659.830.596

- Cash in transit	-	-
- Cash equivalents	2.000.000.000	2.000.000.000
<b>Total</b>	<b>18.843.838.455</b>	<b>16.799.740.723</b>

## 2. Financial Investments

a) Trading Securities	-	-
- Total value of stocks	-	-
- Total value of bonds	-	-
Other investments	-	-
- Reasons for changes in each investment type (stocks, bonds):	-	-
+ Quantity changes	-	-
+ Value changes	-	-
b) Held-to-Maturity Investments	14.563.706.274	14.563.706.274
b1) Short-term	14.563.706.274	14.563.706.274
- Term deposits	63.706.274	63.706.274
- Bonds	-	-
- Other investments	14.500.000.000	14.500.000.000
b2) Long-term	-	-
- Term deposits	-	-
- Bonds	-	-
- Other investments	-	-
<b>Total</b>	<b>14.563.706.274</b>	<b>14.563.706.274</b>

## 3. Accounts Receivable from Customers

a) Short-term Receivables from Customers	67.123.686.809	60.924.686.987
- Details of accounts receivable from customers accounting for 10% or more of total receivables:		
+ BEST PACIFIC Vietnam Co., Ltd.	35.720.393.212	29.562.618.951
+ CQS MAY'S Precision Casting Joint Stock Company	31.367.499.846	25.060.174.782
+ Thanh Thang Trading Services Investment Co., Ltd	1.272.637.855	1.422.188.658
+ Nam Dinh Granite Joint Stock Company	3.080.255.511	3.080.255.511
- Other customer receivables	31.403.293.597	31.362.068.036
b) Long-term Receivables from Customers	-	-
c) Receivables from Related Parties	7.529.033.193	6.906.667.063
<b>Cộng</b>	<b>74.652.720.002</b>	<b>67.831.354.050</b>

## 4. Other Receivables

a) Short-term	16.564.717.843	15.776.361.050
- Receivables from equitization	-	-
- Dividend receivables and profits to be distributed	-	-
- Employee receivables	-	-
- Deposit, margin;	2.075.652.575	1.730.773.563
- Lending;	-	-
- Payments on behalf of you;	-	-
- Other receivables.	14.489.065.268	14.045.587.487
+ Other internal receivables	-	-
+ Pending shortage of assets	-	-
+ Estimated interest	-	-
+ Other receivables	14.489.065.268	14.045.587.487
b) Long-term	143.150.000	143.150.000
- Receivables from equitization	-	-
- Dividend receivables and profits to be distributed	-	-
- Employee receivables	-	-
- Deposit, margin;	143.150.000	143.150.000



- Lending;	-	-
- Payments on behalf of you;	-	-
- Other receivables.	-	-
+ Other internal receivables	-	-
+ Pending shortage of assets	-	-
+ Other receivables	-	-
<b>Total</b>	<b>16.707.867.843</b>	<b>15.919.511.050</b>

**5. Pending shortage of assets**

a) Money;	-	-
b) Inventory;	-	-
c) Fixed assets;	-	-
d) Other assets.	-	-

**6. Bad debts**

**7. Inventory:**

- The goods are on the road;	-	-
- Raw materials and materials;	6.511.659.728	8.264.748.651
- Tools and instruments;	14.785.225	14.785.225
- Unfinished production and business expenses;	7.902.208.312	6.966.689.080
- Finished products;	-	-
- Goods;	1.947.282.134	2.295.081.888
- Consignment for sale;	-	-
- Goods in duty-suspension warehouses.	-	-
- Provision for inventory discounts.	(5.651.347.594)	(6.858.494.773)
<b>Total</b>	<b>10.724.587.805</b>	<b>10.682.810.071</b>

**8. Long-term unfinished assets**

a, Long-term unfinished production and business expenses	-	-
<b>Total</b>	-	-
b, Unfinished capital construction	-	-
- Purchases	-	-
- Construction	-	711.478.704
Including details of projects accounting for 10% or more of total construction-in-pro	-	711.478.704
+ Gas supply station for Xiongtai factory	-	711.478.704
- Repairs	-	-
<b>Total</b>	-	<b>711.478.704</b>

**9. Increase and Decrease in Tangible Fixed Assets (Separate Statement Attached)**

**10. Increase and Decrease in Intangible Fixed Assets (Separate Statement Attached)**

**11. Increase and Decrease in Leased Fixed Assets (Separate Statement Attached)**

**12. Increase and Decrease in Investment Properties (Separate Statement Attached)**

**13. Allocation Pending Costs**

a) Short-term	606.440.687	653.033.531
- Prepaid Expenses for Operating Lease of Fixed Assets;	-	-
- Tools, Equipment Issued for Use;	-	-
- Borrowing Costs;	-	-
- Other Expenses;	606.440.687	653.033.531
b) Long-term	50.966.367.959	51.432.199.373
- Business Formation Costs	-	-

- Insurance Expenses	-	-
- Các khoản khác	50.966.367.959	51.432.199.373
<b>Total</b>	<b>51.572.808.646</b>	<b>52.085.232.904</b>

<b>14. Other Assets</b>	-	-
a) Short-term	-	-
b) Long-term	-	-
<b>Total</b>	-	-

<b>15. Borrowings and Finance Leases</b>	<b>6.679.416.690</b>	-
- MSB	6.679.416.690	-

<b>16. Payables to Suppliers</b>	-	-
a) Short term Payables to Suppliers	<b>59.262.467.870</b>	<b>58.852.250.324</b>
- Details of entities accounting for 10% or more of total payables;	48.617.992.551	50.027.516.890
+ Thăng Long Liquefied Gas Co., Ltd.	26.596.955.073	19.067.473.717
+ Núi Thương Bắc Co.,Ltd	217.153.501	241.693.069
+ Gas Venus Co., Ltd.	21.803.883.977	30.718.350.104
- Advances from Customers	7.217.949.397	4.245.526.048
- Payables to Other Entities	3.426.525.922	4.579.207.386

b) Payables to Other Entities	-	-
- Details of entities accounting for 10% or more of total payables;;	-	-
- Other Payables.	-	-
<b>Total</b>	<b>59.262.467.870</b>	<b>58.852.250.324</b>

<b>17. Taxes and Other Payables to the State (Separate Statement Attached)</b>	-	-
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<b>18. Accrued Expenses</b>	-	-
a) Short-term:	229.501.453	194.850.660
- Accrued Salary Expenses for Leave Periods;	-	-
- Expenses for Business Suspension Periods;	-	-
- Accrued Cost of Goods Sold and Real Estate Products Sold;	-	-
- Other Accrued Expenses.	229.501.453	194.850.660
b) Long-term:	-	-
- Loan Interest;	-	-
- Other Expenses.	-	-
<b>Total</b>	<b>229.501.453</b>	<b>194.850.660</b>

<b>19. Other Payables</b>	<b>6.593.585.264</b>	<b>2.186.620.811</b>
a) Short-term	-	-
- Surplus Assets Awaiting Resolution;	-	-
- Trade Union Fund;	80.243.743	78.891.143
- Social Insurance;	836.178	836.178
- Health Insurance;	(1.785.240)	(1.785.240)
- Unemployment Insurance;	-	-
- Payables Related to Equitization;	-	-
- Short-term Deposits and Guarantees Received;	561.453.147	571.453.147
- Dividends and Profits Payable;	971.974.200	971.974.200
- Other Payables and Liabilities.	4.627.950.386	198.522.276
- Other Receivables.	-	-
<b>Total</b>	<b>6.240.672.414</b>	<b>1.819.891.704</b>
b) Long-term	-	-
- Long-term Deposits and Guarantees Received;	352.912.850	366.729.107
- Other Payables and Liabilities.	-	-



<b>Total</b>	<b>352,912,850</b>	<b>366,729,107</b>
<b>20. Revenue pending short-term allocation</b>	-	-
a) Short-term	-	-
- Advance Revenue;	-	-
- Revenue from Customer Loyalty Programs;	-	-
- Other Deferred Revenue.	114,182,614	104,087,163
<b>Total</b>	<b>114,182,614</b>	<b>104,087,163</b>
b) Long-term	-	-
- Advance Revenue;	-	-
- Revenue from Customer Loyalty Programs;	-	-
- Other Deferred Revenue.	-	-
<b>Total</b>	-	-
<b>21. Issued Bonds</b>	-	-
<b>22. Preferred Shares Classified as Liabilities</b>	-	-
<b>23. Provisions for Liabilities</b>	-	-
a) Short-term	-	-
- Warranty Provisions for Goods and Products;	-	-
- Warranty Provisions for Construction Projects;	112,391,192	112,391,192
- Restructuring Provisions;	-	-
- Other Provisions (Fixed Asset Maintenance, Environmental Restoration Costs, etc.).	-	-
<b>Total</b>	<b>112,391,192</b>	<b>112,391,192</b>
b) Long-term	-	-
- Warranty Provisions for Goods and Products;	-	-
- Warranty Provisions for Construction Projects;	-	-
- Restructuring Provisions;	-	-
- Other Provisions (Fixed Asset Maintenance, Environmental Restoration Costs, etc.).	-	-
<b>Total</b>	-	-
<b>24. Deferred Income Tax Assets and Liabilities</b>	-	-
a. Deferred Income Tax Assets:	-	-
- Corporate Income Tax (CIT) rate used to determine the value of deferred income tax assets	-	-
- Deferred income tax assets related to deductible temporary differences	30,617,546	30,617,546
- Deferred income tax assets related to unused tax losses	-	-
- Deferred income tax assets related to unused tax incentives	-	-
- Offsetting amount with deferred income tax liabilities	-	-
<b>Total</b>	<b>30,617,546</b>	<b>30,617,546</b>
b- Deferred Income Tax Liabilities:	-	-
- Corporate Income Tax (CIT) rate used to determine the value of deferred income	-	-
- Deferred income tax liabilities arising from taxable temporary differences	-	-
- Offsetting amount with deferred income tax assets	-	-
<b>25. Owner's Equity</b>	-	-
a) Reconciliation of Changes in Owner's Equity (Separate Statement Attached)	-	-
e) Enterprise Funds:	-	-
- Development Investment Fund;;	2,596,615,372	2,596,615,372
- Business Reorganization Support Fund;	-	-
- Other Funds under Owner's Equity.	337,031,314	337,031,314
	-	-

g) Income, Expenses, Gains, or Losses Recognized Directly in Owner's Equity in Accordance with Specific Accounting

**26. Revaluation Surplus**

Reasons for changes between the beginning and ending balance of the year.

**27. Foreign Exchange Differences**

- Foreign exchange differences due to conversion of financial statements prepared
- Foreign exchange differences arising from other causes.

**28. Funding Sources**

- Funds allocated during the year
- Operating expenditures
- Remaining funds at year-end

**29. Off-Balance Sheet Items**

- a) Leased Assets:
- b) Custodial Assets:
- c) Foreign Currencies:
- d) Monetary Gold:
- d) Bad Debts Written Off:
- e) Other Information on Off-Balance Sheet Items

**30. Other Information**

**VII. Supplementary Information on Items Presented in the Income Statement**

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
	VND	VND
<b>1. Total Revenue from Sales and Service Provision</b>	-	-
a) Revenue	-	-
- Revenue from goods sales;	89.332.994.922	9.038.433.304
- Revenue from service provision;	2.353.810.314	1.343.344.845
- Revenue from construction;	-	-
- Revenue from construction contracts.	-	-
<b>Total</b>	<b>91.686.805.236</b>	<b>10.381.778.149</b>
<b>2. Deductions from Revenue</b>	-	-
Including:	-	-
- Trade discounts;	-	-
- Sales returns;	-	-
- Sales allowances;	-	-
<b>3. Cost of Goods Sold (COGS)</b>	-	-
- Cost of goods sold;	81.811.696.450	6.363.508.654
- Cost of finished products;	-	-
- Cost of construction;	-	-
- Cost of services provided;	1.189.638.342	-
- Provision for inventory devaluation;	-	-
- Reversal of provision for inventory devaluation;	-	-
- Other deductions from COGS.	-	-
<b>Total</b>	<b>83.001.334.792</b>	<b>6.363.508.654</b>
<b>4. Financial Income</b>	-	-
- Interest from deposits and loans;	65.251.440	420.169.665
- Profit from the sale of investments;	-	-
- Dividends and shared profits;	-	-
- Foreign exchange gains;	-	-
- Interest from installment sales and trade discounts;	-	-



- Other financial income.

<b>Total</b>	<b>65,251,440</b>	<b>420,169,665</b>
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#### 5. Financial Expenses

- Loan interest expenses;	-	300,000.000
- Trade discounts and installment sales interest expenses;	-	-
- Losses from the disposal of financial investments;	-	-
- Foreign exchange losses;	26,937.264	137,970.000
- Provision for devaluation of trading securities and investment losses;	-	-
- Other financial expenses;	-	-
- Deductions from financial expenses.	-	-
<b>Total</b>	<b>26,937.264</b>	<b>437,970.000</b>

#### 6. Other Income

- Gains from disposal of fixed assets;	-	-
- Gains from asset revaluation;	-	-
- Penalty income;	-	-
- Tax reductions;	-	-
- Other income.	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

#### 7. Other Expenses

- Remaining value of fixed assets and disposal costs;	-	-
- Losses from asset revaluation;	-	-
- Penalties paid;	-	-
- Other expenses.	243,184.823	243,178.287
<b>Total</b>	<b>243,184.823</b>	<b>243,178.287</b>

#### 8. Selling and Administrative Expenses

##### a) General Administrative Expenses Incurred During the Period

- Details of expenses accounting for 10% or more of total administrative expenses:	1,856,913.194	1,863,966.370
+ Salaries and wages;	1,457,527.083	1,274,260.345
+ Office rental expenses;	153,236.343	187,166.346
+ Amortization and depreciation expenses;	205,177.099	101,749.086
+ Provision for doubtful debts;	40,972.669	300,790.593
- Other administrative expenses.	1,380,498.488	369,170.482
<b>Total</b>	<b>3,237,411.682</b>	<b>2,233,136.852</b>

##### b) Selling Expenses Incurred During the Period

- Details of expenses accounting for 10% or more of total selling expenses:	1,374,057.096	1,684,243.006
+ Salaries and wages;	923,136.605	1,225,574.205
+ Office rental expenses;	-	-
+ Amortization and depreciation expenses;	308,446.677	391,331.184
+ Transportation expenses;	142,473.814	67,337.617
- Other selling expenses.	353,785.339	231,200.489
<b>Total</b>	<b>1,727,842.435</b>	<b>1,915,443.495</b>

##### c) Deductions from Selling and Administrative Expenses

- Reversal of provision for product and goods warranty;	-	-
- Reversal of restructuring provisions and other reserves;	-	-
- Other deductions.	-	-

#### 9. Production and Business Expenses by Element

- Raw materials and supplies expenses;	-	-
- Labor costs;	-	-
- Fixed asset depreciation expenses;	-	-
- Other outsourced service costs.	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

### 10. Current Corporate Income Tax (CIT) Expenses

- CIT expenses calculated on taxable income for the current year;
- Adjustments to prior years' CIT expenses recorded in the current year;
- **Total current CIT expenses.**

## 11. Deferred Corporate Income Tax (CIT) Expenses

- Deferred CIT expenses arising from taxable temporary differences;
- Deferred CIT expenses arising from the reversal of deferred tax assets;
- Deferred CIT income arising from deductible temporary differences;
- Deferred CIT income arising from unused tax losses and tax incentives;
- Deferred CIT income arising from the reversal of deferred tax liabilities;
- **Total deferred CIT expenses.**

#### VIII. Additional Information on Items Presented in the Cash Flow Statement

1. Non-cash Transactions Affecting Future Cash Flows
2. Restricted Cash Held by the Company
3. Total Borrowings Received During the Period:
4. Total Principal Repayments Made During the Period:

## IX. Other Information

## PREPARER

(Signature, Full Name)

Nguyen Thi Hong Nga

## CHIEF ACCOUNTANT

(Signature, Full Name)

  
KẾ TOÁN TRƯỞNG  
*Phạm Quang Mẫn*

Approval, date 29...month 03...year 2026

**DIRECTOR**

(Signature, Full Name,

**CÔNG TY CỔ PHẦN**

## ĐẦU TƯ PHÁT TRIỂN

**GAS ĐÔ THỊ**

GIÁM ĐỐC  
LYU ZHI MING



## 9. FIXED ASSETS

Quarter I of 2026

Item	Building and Structures	Machinery and Equipments	Transportation Vehicles	Management device		Other fixed assets	Total
<b>COST</b>							
Opening balance	1.995.855.329	2.191.867.863	3.723.150.910	56.450.000	-	25.871.666.468	33.838.990.570
- Purchases during the period	-	-	-	-	-	-	-
- Completed construction investment						897.367.754	897.367.754
- Other increases							-
- Transfer to investment property							-
- Disposal, sale		50.118.720				-	50.118.720
- Other decreases							-
Ending balance	1.995.855.329	2.141.749.143	3.723.150.910	56.450.000	-	26.769.034.222	34.686.239.604
<b>ACCUMULATED DEPRECIATION</b>							
Opening balance	452.056.485	1.674.190.130	2.563.842.273	56.450.000	-	18.750.575.706	23.497.114.594
- Depreciation during the period	9.623.772	41.172.186	95.645.259	-	-	382.178.527	528.619.744
- Other increases							-
- Transfer to investment property							-
- Disposal, sale		50.118.720					50.118.720
- Other decreases							-
Ending balance	461.680.257	1.665.243.596	2.659.487.532	56.450.000	-	19.132.754.233	23.975.615.618
<b>NET BOOK VALUE</b>							
- Tại ngày đầu kỳ/On the first day of	1.543.798.844	517.677.733	1.159.308.637	-	-	7.121.090.762	10.341.875.976
- Tại ngày cuối kỳ/At the end of the	1.534.175.072	476.505.547	1.063.663.378	-	-	7.636.279.989	10.710.623.986

**10. Tăng giảm tài sản cố định vô hình/Increase or decrease in intangible fixed assets**  
Quarter I of 2026

Item	Land Use Rights	Copyrights	Patents	Trademarks	Computer Software	Other Intangible Assets	Total
<b>COST</b>							
Opening balance	507.278.913			70.000.000	606.942.000		1.584.220.913
- Purchases during the period							-
- Created from within the business							-
- Increase due to business consolidation							-
- Other increases							-
- Disposal, sale							-
- Other decreases							-
Ending balance	507.278.913	-	-	70.000.000	606.942.000	-	1.584.220.913
<b>ACCUMULATED DEPRECIATION</b>							
Opening balance	246.405.299	-	-	70.000.000	431.480.000	-	747.885.299
- Depreciation during the period	14.876.817						14.876.817
- Other increases							-
- Disposal, sale							-
- Other decreases							-
Ending balance	261.282.116	-	-	70.000.000	431.480.000	-	762.762.116
<b>NET BOOK VALUE</b>							
- At the beginning of the period	660.873.614	-	-	-	175.462.000	-	836.335.614
- At the end of the period	645.996.797	-	-	-	175.462.000	-	821.458.797



**17. Taxes and other payments to the state**

Quarter I of 2026

**a) Must be paid**

No	Item	Open balance	Paid amount	Payable amount	Close balance
1	Value added tax	14.150.006	33.800.427	42.219.161	22.568.740
2	Value added tax (Imported)	-	-	-	-
3	Import tax	-	-	-	-
4	Corporate tax	-	-	-	-
5	Personal income tax	58.860.668	44.066.356	47.511.000	62.305.312
6	Thuế nhà đất, tiền thuê đất	-	302.748	302.748	-
7	Rees, charge and other	-	-	-	-
	<b>Total</b>	<b>73.010.674</b>	<b>78.169.531</b>	<b>90.032.909</b>	<b>84.874.052</b>

## 25. OWNERS' EQUITY

Quarter I of 2026

a) Movements in owners' equity

Item	Owners' equity item							
	Owners' equity	Share premium	Vốn khác của chủ sở hữu		Investment and development fund	Other owner's funds	Undistributed earnings	Total
A	1	2	4	6	7	8	9	10
Opening balance of the previous year	188.700.000.000	15.480.000.000	-	-	2.596.615.372	337.031.314	(48.610.057.820)	158.503.588.866
- Capital increase in the previous year								-
- Profit in the previous year								-
- Other increase								-
- Giảm vốn trong năm trước (PP lợi nhuận)								-
- Loss in the previous year				-			(16.861.901.370)	(16.861.901.370)
- Board remuneration								-
- Other decreases								-
Opening balance of this year	188.700.000.000	15.480.000.000	-	-	2.596.615.372	337.031.314	(65.471.959.190)	141.641.687.496
- Capital increase in the current year								-
- Profit in the current year							3.673.585.152	3.673.585.152
- Other increase								-
- Capital decrease in the current year (Profit method)								-
- Loss in the current year				-			-	-
- Board remuneration							-	-
- Other decreases								-
Closing balance of this year	188.700.000.000	15.480.000.000	-	-	2.596.615.372	337.031.314	(61.798.374.038)	145.315.272.648



